

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY EIGHTH DAY OF JANUARY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

AND

THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 819 of 2005

Between:

M/s Agro Tech Foods Limited, 31, S.D. Road, Secunderabad - 500 003,
rep. by its Sr. Manager- Legal Mr. Sanjeev Shrivastava.

..... PETITIONER

AND

1. The Assistant Commissioner of Commercial Taxes,
Large Tax Paying Units, Punjagutta Division, Hyderabad.
2. The Assistant Commissioner of Commercial Taxes, Large Tax
Paying Units, Begumpet Division, Hyderabad.
3. The Appellate Deputy Commissioner (CT), Punjagutta Division,
Hyderabad.
4. The Additional Commissioner (CT) Legal, Andhra Pradesh,
Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order passed by the 4th Respondent in CCT's Ref.No. LIII(2)/73/2005, dated 24-1-2005 as arbitrary and unjustified and consequently restrain the 2nd Respondent from taking any coercive steps for recovery of the balance disputed tax of Rs.53,61,901/- for the

assessment year 2002-03, pending disposal of the appeal filed by the Petitioner before the 3rd Respondent.

Counsel for the Petitioner: MR.S.DWARAKANATH

Counsel for the Respondents: MR.K.RAJI REDDY,

SPL. S.C. FOR COMMERCIAL TAXES

The Court made the following :

WRIT PETITION NO. 819 OF 2005

O R D E R

(Per Sri Justice M.H.S.Ansari)

Instant writ petition is filed questioning the order passed by the 4th respondent dated 24.01.2005, whereby the revision petition, filed seeking stay of collection of disputed tax pending disposal of appeal before the Appellate Deputy Commissioner (CT)-Respondent No.3, has been rejected.

Keeping in view that aggrieved by the orders of the assessing authority, petitioner has availed of the statutory remedy of appeal, interest of justice in our view would be served if a direction is issued to the petitioner to deposit 50% of the disputed tax within four weeks from date hereof, after giving credit to the amounts, if any, already deposited by the petitioner and the appeal pending before the 3rd respondent shall be disposed of without insisting upon the balance 50% of the disputed tax.

Accordingly, instant writ petition is disposed of with a direction that if petitioner deposits 50% of the disputed tax giving credit to the amounts already paid by him within the time stipulated above, learned 3rd respondent shall dispose of the appeal pending before it, in accordance with law, without insisting upon the payment of the balance 50% of the disputed

tax and un-influenced by any observations made herein.

Writ Petition accordingly stands disposed of in terms as above. No costs.

JUSTICE M.H.S.ANSARI

JUSTICE T.CH.SURYA RAO

28th January, 2005

Note: Issue order copy on priority basis.

(B/O) PGS

To

1. The Assistant Commissioner of Commercial Taxes,
Large Tax Paying Units, Punjagutta Division, Hyderabad.
2. The Assistant Commissioner of Commercial Taxes, Large Tax
Paying Units, Begumpet Division, Hyderabad.
3. The Appellate Deputy Commissioner (CT), Punjagutta Division,
Hyderabad.
4. The Additional Commissioner (CT) Legal, Andhra Pradesh,
Nampally, Hyderabad.

5. 2 CD copies.

THE HON'BLE MR JUSTICE M.H.S. ANSARI
AND
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 819 of 2005

(Per Sri Justice M.H.S.Ansari)

28th January, 2005

